

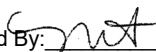
Vista Charter Academy
A Resolution of the Board of Directors
2023-24 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the
Fiscal Year 2023-24

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	6,322,544	-	6,322,544
Other State Sources	728,008	-	728,008
Local Sources	478,735	-	478,735
Federal Grants	1,882,899	-	1,882,899
Private Sources	13,965	-	13,965
Total Revenues and Transfers	9,426,152	-	9,426,152
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,056,370	-	3,056,370
Added Needs	1,789,526	-	1,789,526
Support Services			
Pupil Services	606,494	-	606,494
Instructional Staff Support	1,080,127	-	1,080,127
General Administration	362,376	-	362,376
School Administration	712,223	-	712,223
Business & Internal Services	105,194	-	105,194
Central Services	344,874	-	344,874
Operations & Maintenance	1,278,530	-	1,278,530
Pupil Transportation Services	5,099	-	5,099
Other Support Services	19,697	-	19,697
Community Services			
Community Activities	71,505	-	71,505
Welfare Activities	524	-	524
Total Expenditures	9,432,541	-	9,432,541
EXCESS OF REVENUES OVER EXPENDITURES	(6,389)	-	(6,389)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	362,012	-	362,012
CURRENT FUND BALANCE	355,623	-	355,623

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on June 12, 2024
where a quorum of the board was present.

Signed By: 
Dated: June 12, 2024

Vista Charter Academy
2023-24 Final Amended Budget Detail

	2023-24 Final Amended	COVID Funding	Excluding COVID
General Fund			
REVENUE			
State Aid	6,322,544	-	6,322,544
Revenue from State Sources	728,008	-	728,008
Revenue from Local Sources	478,735	-	478,735
Restricted-Federal 'Pass thru' Grants - Title I	259,600	-	259,600
Restricted-Federal 'Pass thru' Grants - Title II	19,031	-	19,031
Restricted-Federal 'Pass thru' Grants - Title III	135,261	-	135,261
Restricted-Federal 'Pass thru' Grants - Title IV	15,355	-	15,355
IDEA Flowthrough	121,313	-	121,313
GEER (84.425C)	29	29	-
ESSER II (84.425D)	362,989	362,989	-
ESSER III (84.425D)	948,064	948,064	-
ESSER ARP IDEA FT - PRC 173	3,350	3,350	-
E-Rate (32.004)	17,909	-	17,909
Revenue from Private Sources	13,965	-	13,965
Total Revenue & Other Transactions	9,426,152	1,314,432	8,111,720
EXPENDITURES			
Basic Instruction			
Salaries & Wages	1,957,585	516,540	1,441,045
Payroll Taxes	153,500	44,614	108,886
Insurance Benefits	214,834	(1,389)	216,222
Other Benefits	44,183	12,790	31,393
Employment Expenses	70,507	-	70,507
Contracted Services	97,070	-	97,070
Curricular Tools	138,811	8,872	129,939
Student Costs	13,854	-	13,854
General Supplies	29,163	-	29,163
Marketing	2,568	-	2,568
Equipment Expense	262,579	179,683	82,896
Communication	12	-	12
Dues & Subscriptions	8,101	2,302	5,799
Other	63,604	63,792	(189)
Total - Basic Instruction	3,056,370	827,204	2,229,165
Added Needs			
Compensatory Education			
Salaries & Wages	808,449	232,913	575,536
Payroll Taxes	66,046	20,596	45,450
Insurance Benefits	95,330	19,587	75,743
Other Benefits	16,394	4,645	11,749
Employment Expenses	15,214	-	15,214
Contracted Services	6,424	-	6,424
Curricular Tools	224,886	15,194	209,693
Student Costs	48,193	7,664	40,529
General Supplies	2,665	2,348	317
Equipment Expense	26,498	23,739	2,759
Dues & Subscriptions	8,687	-	8,687
Other	11,593	13,988	(2,395)
Subtotal - Compensatory Education	1,330,379	340,675	989,704
Special Education			
Salaries & Wages	299,280	-	299,280
Payroll Taxes	23,376	-	23,376
Insurance Benefits	25,876	-	25,876
Other Benefits	6,606	-	6,606
Employment Expenses	518	-	518
Contracted Services	59,442	-	59,442
Curricular Tools	3,649	-	3,649
General Supplies	26	-	26
Equipment Expense	240	-	240
Other	40,133	-	40,133
Subtotal - Special Education	459,147	-	459,147
Total - Added Needs	1,789,526	340,675	1,448,852

	2023-24 Final Amended	COVID Funding	Excluding COVID
Pupil Services			
Guidance Services	4,595	4,596	(0)
Health Services	89,586	-	89,586
Psychological Services	41,015	-	41,015
Speech Pathology	130,940	3,350	127,590
Social Work Services	336,808	17,391	319,417
Other (including recess aides)	3,550	-	3,550
Total - Pupil Services	606,494	25,337	581,157
Instructional Staff Support			
Salaries & Wages	511,871	35,704	476,166
Payroll Taxes	35,732	3,433	32,299
Insurance Benefits	110,006	(2,948)	112,954
Other Benefits	20,445	1,165	19,280
Employment Expenses	86,200	6,670	79,530
Contracted Services	144,566	12,025	132,541
Curricular Tools	8,294	-	8,294
General Supplies	286	-	286
Equipment Expense	335	-	335
Improvement of Instruction	139,764	-	139,764
Communication	12,016	-	12,016
Dues & Subscriptions	87	-	87
Other	10,527	3,034	7,493
Total - Instructional Staff Support	1,080,127	59,084	1,021,043
General Administration			
Board of Education			
Board of Education Administration	44,668	-	44,668
Employment Expenses	9,669	-	9,669
Professional Services - Audit & Other	18,913	-	18,913
Professional services - Legal	25,072	-	25,072
Insurance	7,690	-	7,690
Subtotal - Board of Education	106,011	-	106,011
Executive Administration			
Executive Administration	44,971	-	44,971
Oversight Fee	211,394	-	211,394
Subtotal - Executive Administration	256,365	-	256,365
Grant Procurement			
Grant Procurement	-	-	-
Subtotal - Grant Procurement	-	-	-
Total - General Administration	362,376	-	362,376
School Administration			
Office of the Principal			
Salaries & Wages	228,256	(2,902)	231,158
Payroll Taxes	17,496	(250)	17,745
Insurance Benefits	35,782	(6)	35,788
Other Benefits	4,363	(71)	4,434
Employment Expenses	23,968	-	23,968
Contracted Services	2,354	-	2,354
Student Costs	257	-	257
General Supplies	10,961	-	10,961
Insurance	935	-	935
Equipment Expense	400	-	400
Communication	2,711	-	2,711
Dues & Subscriptions	9,451	-	9,451
Subtotal - Office of the Principal	336,935	(3,228)	340,164

	2023-24 Final Amended	COVID Funding	Excluding COVID
Other School Administration			
Admissions & Other Administrative Support	164,906	-	164,906
Salaries & Wages	27,106	-	27,106
Payroll Taxes	2,196	-	2,196
Insurance Benefits	536	-	536
Other Benefits	780	-	780
Employment Expenses	1,463	-	1,463
General Supplies	401	-	401
Marketing	177,199	-	177,199
Dues & Subscriptions	702	-	702
Subtotal - Other School Administration	375,288	-	375,288
Total - School Administration	712,223	(3,228)	715,452
Business & Internal Services			
Fiscal Services	103,037	-	103,037
Internal Distribution Services	2,157	-	2,157
Total - Business & Internal Services	105,194	-	105,194
Central Services			
Planning, Research, and Development	8,049	-	8,049
Information Services	64,388	-	64,388
Staff/Personnel Services	195,992	-	195,992
Data Processing Services	43,274	-	43,274
Other Central Services	33,171	-	33,171
Total - Central Services	344,874	-	344,874
Operations & Maintenance			
Internal Building Services	20,664	-	20,664
Safety & Security	6,232	1,491	4,740
Insurance	20,160	-	20,160
Equipment Expense	27,991	1,245	26,747
Lease of Building	736,640	-	736,640
Janitorial Services	173,543	-	173,543
Building Repairs & Maintenance	131,576	143	131,433
Communication	1,150	-	1,150
Utilities	83,819	-	83,819
Dues & Subscriptions	895	-	895
Taxes	75,860	-	75,860
Total - Operations & Maintenance	1,278,530	2,879	1,275,651
Pupil Transportation Services			
Student Costs	5,050	-	5,050
Other	50	-	50
Total - Pupil Transportation Services	5,099	-	5,099
Other Support Services			
Pupil Activities			
Salaries & Wages	8,384	-	8,384
Employment Expenses	498	-	498
Contracted Services	6,905	-	6,905
Student Costs	2,551	-	2,551
General Supplies	730	-	730
Dues & Subscriptions	629	-	629
Total - Pupil Activities	19,697	-	19,697
Community Services			
Community Activities			
Salaries & Wages	32,338	26,675	5,664
Payroll Taxes	2,314	1,813	501
Insurance Benefits	50	39	11
Other Benefits	362	277	85
Employment Expenses	612	-	612
Contracted Services	1,946	-	1,946
Student Costs	30,635	30,635	-
General Supplies	723	-	723
Other	2,526	2,519	7
Total - Community Activities	71,505	61,957	9,548
Welfare Activities			
Student Costs	524	524	-
Total - Welfare Activities	524	524	-

	2023-24 Final Amended	COVID Funding	Excluding COVID
Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	9,432,541	1,314,432	8,118,109
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,389)	-	(6,389)
Beginning Fund Balance (7/1)	362,012	-	362,012
Ending Fund Balance	<u>355,623</u>	<u>-</u>	<u>355,623</u>

School Service Fund

REVENUE

Total Food Service Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Transfer In from General Fund	-	-	-
Total Revenue and Incoming Transfers	-	-	-

EXPENDITURES

Operations & Maintenance

Total Operations & Maintenance	<u>(0)</u>	<u>-</u>	<u>(0)</u>
---	------------	----------	------------

Food Services

Total Food Service Expenditures	<u>(0)</u>	<u>-</u>	<u>(0)</u>
--	------------	----------	------------

Total Expenditures & Other Transactions	(0)	-	(0)
---	-----	---	-----

**Revenues and Other Financing Sources Over
(Under) Expenditures and Other Uses**

Beginning Fund Balance (7/1)	-	-	-
Ending Food Service Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>

Vista Charter Academy
2023-24 Final Amended Budget Comparison

	2023-24 Amended Budget	2023-24 Final Amended Budget Proposal	Change	2024-25 Initial Budget Proposal
REVENUE				
State Aid	6,353,194	6,322,544	(30,650)	6,755,865
Other State Sources	907,765	728,008	(179,757)	942,125
Local Sources	386,012	478,735	92,723	425,996
Federal Grants	3,602,054	1,882,899	(1,719,154)	1,793,311
Private Sources	24,800	13,965	(10,835)	21,800
Total Revenues and Transfers	11,273,825	9,426,152	(1,847,673)	9,939,098
EXPENDITURES - CONTRACTED SERVICE FEE:				
Instruction				
Basic Instruction	4,106,221	3,056,370	(1,049,851)	3,141,385
Added Needs	2,471,876	1,789,526	(682,350)	1,722,355
Support Services				
Pupil Services	629,680	606,494	(23,187)	624,542
Instructional Staff Support	953,947	1,080,127	126,180	1,018,203
General Administration	370,742	362,376	(8,366)	402,896
School Administration	757,451	712,223	(45,228)	827,947
Business & Internal Services	139,956	105,194	(34,762)	248,959
Central Services	497,577	344,874	(152,703)	589,978
Operations & Maintenance	1,276,750	1,278,530	1,780	1,300,451
Pupil Transportation Services	7,522	5,099	(2,423)	8,009
Other Support Services	-	19,697	19,697	-
Community Services				
Community Activities	62,102	71,505	9,404	49,050
Welfare Activities	-	524	524	3,009
Total Expenditures	11,273,825	9,432,541	(1,841,284)	9,936,782
EXCESS OF REVENUES OVER EXPENDITURES	-	(6,389)	(6,389)	2,316
Transfer Between Funds	-	-	-	(2,316)
FUND BALANCE, BEGINNING OF YEAR	376,339	362,012	(14,327)	362,012
CURRENT FUND BALANCE	376,339	355,623	(20,716)	362,012